

GEORGIA LOCAL GOVERNMENT FINANCES

1996 Local Government Finance Highlights



Georgia Department of Community Affairs

September 1999

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Executive Summary

- ◆ County governments reported total revenues amounting to \$4.5 billion in the 1996 fiscal year. General revenue collections totaled \$3.9 billion, while enterprise funds generated a total of \$598 million.
- ◆ Municipal governments reported total revenues amounting to \$3.3 billion in the past fiscal year. Collections from general revenues amounted to \$1.63 billion, slightly less than the \$1.68 billion that cities received from the collection of enterprise funds.
- ◆ Consolidated county and city governments realized total revenues of \$294 million in the 1996 fiscal year. The two consolidated governments reported a total of \$261 million from general revenues and \$32 million from enterprise fund revenues.
- ◆ Counties reported total expenditures amounting to \$3.9 billion in FY 1996. General expenditures by counties amounted to \$2.6 billion. Expenditures from enterprise funds totaled \$675 million while debt service costs amounted to \$573 million.
- ◆ Municipal total expenditures equaled slightly less than \$3.5 billion in the 1996 fiscal year. General expenditures for cities totaled \$1.4 billion as compared to \$1.7 billion from enterprise funds. Debt service costs for municipalities amounted to \$382 million.
- ◆ Consolidated governments spent a total of \$241 million in the last fiscal year. General expenditures totaled \$189 million while enterprise funds expenditures amounted to \$27 million and debt service costs for the consolidated governments equaled \$26 million.
- ◆ Counties held a total of \$2.2 billion in outstanding debt at the end of the 1996 fiscal year. Counties in the same year issued a total of \$602 million in new debt. Counties retired a total of \$440 million in old debt during the fiscal year. Interest payments on debt amounted to a reported \$133 million.
- ◆ Municipalities, at the end of FY 1996, held outstanding debt amounting to \$3.2 billion. During the year municipalities issued a total of \$216 million in debt of all types. Municipalities retired a total of \$195 million in debt during the year while interest payments made on debt equaled \$188 million.
- ◆ At the end of the 1996 fiscal year, consolidated governments reported a total of \$293 million in outstanding debt. The two consolidated governments issued a total of \$5.6 million in new debt of all types during the year. Consolidated governments in FY 1996 retired a total of \$18 million in debt while interest payments on debt amounted to a reported \$8.3 million.
- ◆ Counties at the end of FY 1996 held a total of \$3 billion in cash and investment assets. Since the end of the 1992 fiscal year, the amount of cash and investment assets held by counties has increased by over 55%.
- ◆ Municipalities held a total of \$2.4 billion in cash and investment assets at the end of the 1996 fiscal year. The amount of cash and investment assets held by cities in actual dollars declined from a level of \$2.5 billion at the end of FY 1995.
- ◆ The two consolidated governments reported cash and investment assets amounting to \$165 million at the end of the 1996 fiscal year.

County Government Finances: 1996

In FY 1996 county governments in Georgia collected a total of \$4.5 billion in total revenues from all sources. General revenues amounted to \$3.9 billion while the balance, \$598 million, was generated from enterprise funds. In the previous year, FY 1995, county total revenues amounted to \$4.3 billion.

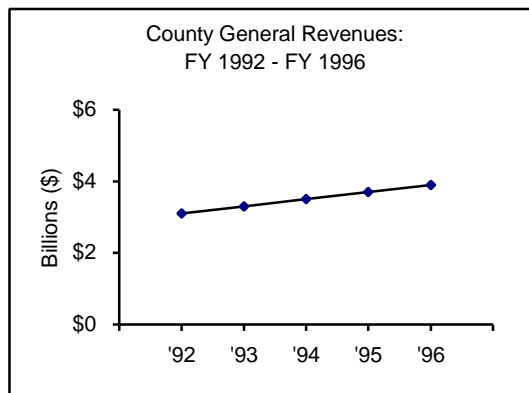
County spending in the 1996 fiscal year totaled \$3.9 billion, a decrease over the \$4.0 billion in FY 1995. General expenditures in the last fiscal year amounted to \$2.6 billion while spending from enterprise funds totaled \$675 million. Debt service costs, another component of county spending, amounted to an additional \$573 million, down from \$695 million in the previous year.

Counties held a total of \$2.2 billion in outstanding debt of all types at the end of the 1996 fiscal year. During the fiscal year counties issued a total of \$481 million in new debt. A total of \$440 million in old debt was retired during the fiscal year. Interest payments on debt totaled \$133 million during FY 1996.

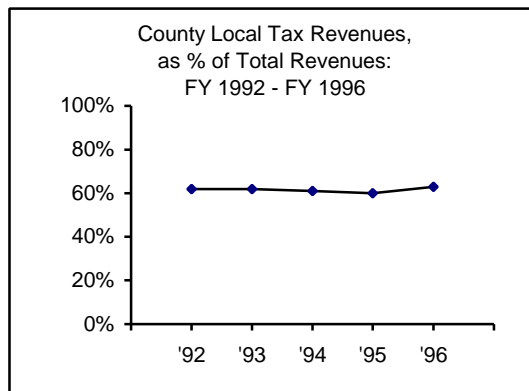
At the end of FY 1996, counties held a total of \$3 billion in cash and investment assets, an increase over the \$2.7 billion held at the end of the previous year.

County General Revenues

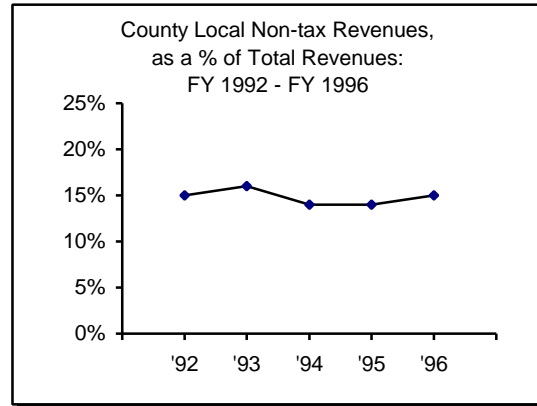
The most important part of the county revenue dollar is the collection of general revenues. Counties collected a total of \$3.9 billion in general revenues in FY 1996, an increase over the \$3.7 billion collected in FY 1995.



Revenues from the collection of local tax sources equaled \$2.8 in the past fiscal year. Local tax revenues equaled 63% of the total county revenue dollar. While local taxes have increased from \$2.1 billion in FY 1992, they have remained fairly constant as a percentage of total revenues.

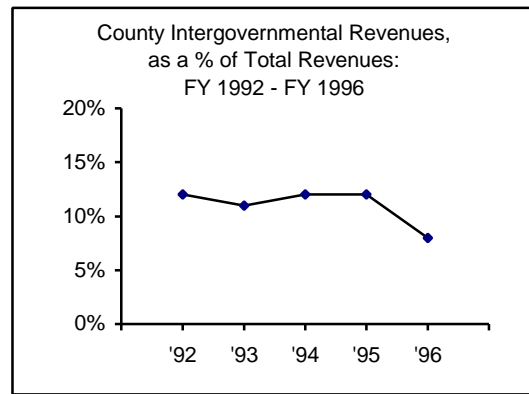


Revenues from local non-tax revenues in FY 1996 amounted to a total of \$690 million, or 15% of the county revenue dollar. Local non-tax revenue sources include service charges, licenses, permits and fees, and funds derived from the use of money and property. Non-tax revenues in FY 1992 totaled \$515 million.



Intergovernmental revenues, those funds received from other governments, totaled \$377 million for counties in FY 1996, just 8% of the total revenues received.

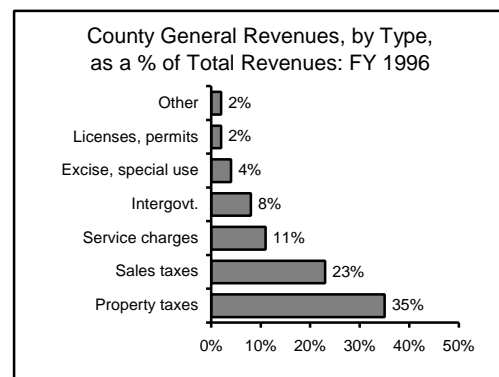
State intergovernmental revenues in FY 1996 accounted for \$281 million, down from a reported \$448 million in FY 1995. Revenues from the federal government amounted to \$66 million, an increase from \$28 million in FY 1992, and revenues from other local governments totaled \$30 million.



County Intergovernmental Revenues, by Type: FY 1992 – FY 1996
(Millions of Dollars)

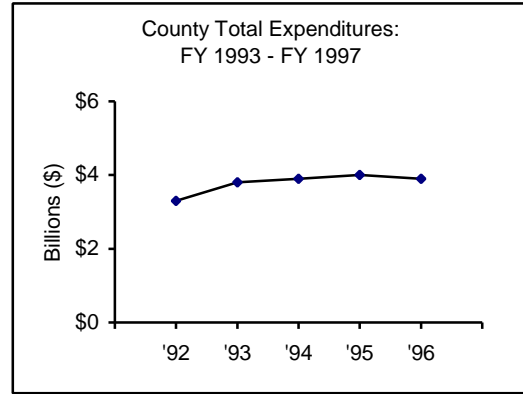
Source	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
State	\$361	\$370	\$412	\$448	\$281
Federal	\$28	\$29	\$40	\$66	\$66
Other local	\$27	\$17	\$16	\$19	\$30

Revenues from property taxes totaled \$1.6 billion in FY 1996, over one-third of the county revenue dollar. Revenues from the collection of sales taxes amount to \$1 billion or 23% of total revenues. Service charge revenues amounted to \$586 million while intergovernmental revenues totaled \$377 million. Excise and special use taxes equaled 8% or \$190 million. Licenses, permits and fees and other revenues each accounted for just 2% of the county revenue dollar.



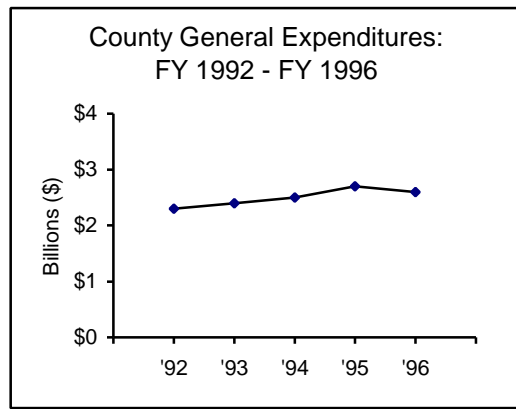
County Expenditures

County expenditures totaled \$3.9 billion in FY 1996, down slightly from the \$4.0 reported at the end of FY 1995. Total county expenditures in FY 1992 amounted to a level of \$3.3 billion.



County General Expenditures

County general expenditures totaled \$2.6 billion in FY 1996, down slightly from the \$2.7 billion reported in the previous year. General expenditures had increased from the level of \$2.3 billion reported in FY 1992 until the decrease reported over the past year. General expenditures are all expenditures except enterprise fund expenditures.



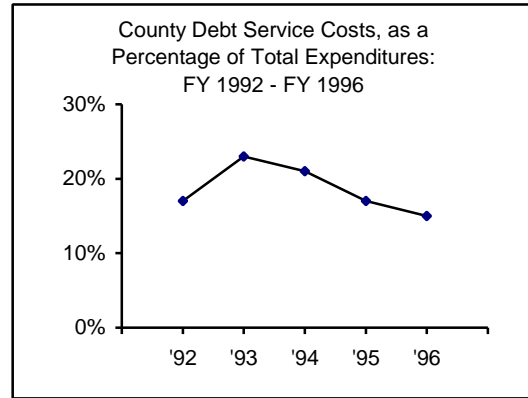
County General Expenditures, by Category: FY 1996

Category	Amount (\$)	% of Total
Public safety	\$758 million	20%
Administration	\$531 million	14%
Health and human services	\$433 million	11%
Highways, streets and drainage	\$268 million	7%
Courts	\$238 million	6%
Leisure services	\$146 million	4%
Other expenditures	\$120 million	3%
Public works	\$73 million	2%
Community development	\$43 million	1%
Education (non-school board)	\$1 million	+0%

Spending for public safety totaled \$758 million in FY 1996, the largest part of the county dollar, accounting for 20% of total spending. Expenditures for administration totaled \$531 million or 14% of total spending. Health and human services spending accounted for \$433 million while spending for highways, streets and drainage accounted for an additional \$268 million. Spending for courts amounted to \$238 million and leisure services costs equaled \$146 million.

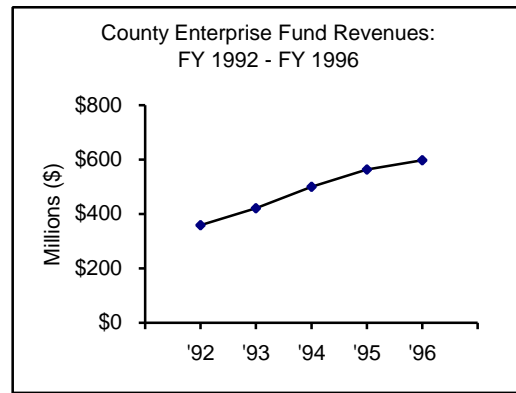
County Debt Service Costs

Debt services costs in FY 1996 amounted to a total of \$573 million or 15% of the total amount spent by counties. Debt retirement accounted for \$440 million while interest costs claimed \$133 million of the total debt service costs.



Finances of County Enterprise Funds

Counties realized a total of \$598 million in revenues from enterprise funds in FY 1996, just over 13% of total county revenues. Enterprise fund revenues have increased from a level of \$359 million in FY 1992 to the present level of \$598 million.

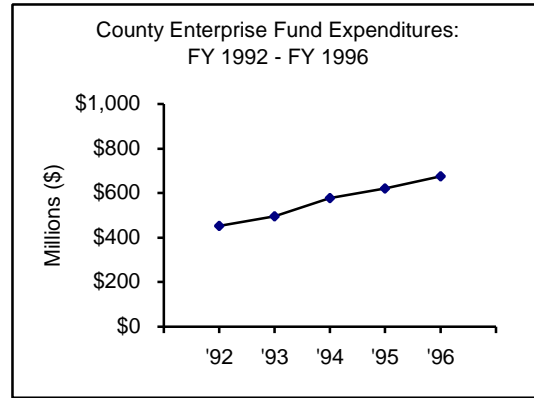


Revenues of County Enterprise Funds, by Type: FY 1996

Category	Amount (\$)	% of total
Water and sewer supply system	\$458 million	10%
Solid waste system	\$87 million	2%
Other enterprise funds	\$43 million	1%
Airport	\$9 million	+0%
Gas supply system	\$1 million	+0%

County water and sewer system revenues totaled \$458 million in FY 1996, equaling 10% of the county dollar. Revenues from solid waste systems amounted to \$87 million, a noticeable increase over the \$29 million received in FY 1992. Revenues from other enterprise funds accounted for \$43 million of the total received from this source.

Expenditures from enterprise funds totaled just over \$675 million in FY 1996, an increase from the \$620 million reported in the previous year. Enterprise fund expenditures accounted for 17% of total county spending in the 1996 fiscal year.



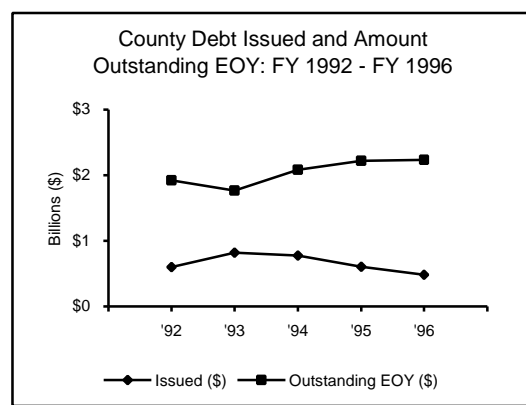
Expenditures from County Enterprise Funds, by Type: FY 1996		
Category	Amount (\$)	% of total
Water and sewer supply system	\$489 million	13%
Solid waste system	\$117 million	3%
Other enterprise funds	\$59 million	2%
Airport	\$10 million	+0%
Gas supply system	\$1 million	+0%
Electric supply system	\$0	0%

Spending for county water and sewer systems from enterprise funds totaled \$489 million in FY 1996, less than 13% of total county spending. Expenditures for solid waste systems amounted to \$117 million, an increase from \$87 million in the previous year. Spending from other enterprise fund accounts accounted for an additional \$59 million, only 2% of total county spending.

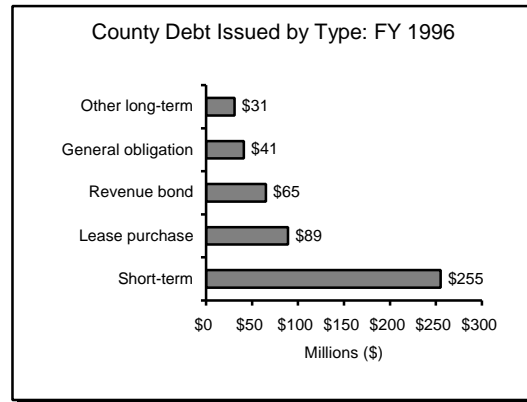
County Debt Patterns

Counties issued a total of \$481 million in new debt of all types in FY 1996. In FY 1995, counties issued a total of \$602 million in new debt. Since FY 1992 counties have issued a total of \$3.2 billion in new debt.

At the end of FY 1996, counties held a total of \$2.2 billion in outstanding debt. The amount of debt outstanding at the end of the fiscal year has increased from \$1.9 billion in FY 1992 to the current level.



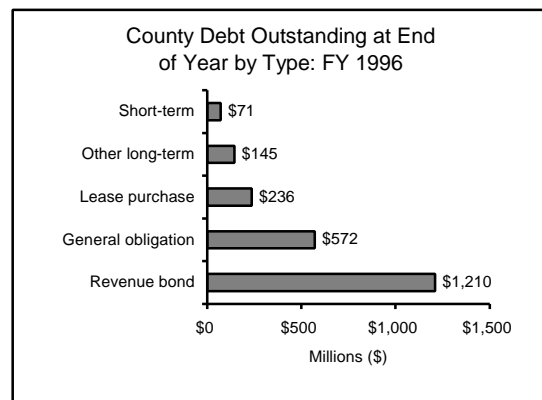
Over half of the new debt issued in FY 1996 by counties was issued in the form of short-term borrowing. Counties issued a total of \$255 million in short-term debt in the past fiscal year. Lease purchase borrowing totaled an additional \$89 million. These two forms of borrowing accounted for almost three-fourths of the debt issued by counties in the year. New revenue bond borrowing equaled \$65 million while general obligation borrowing totaled \$41 million. Borrowing for other-long term debt accounted for \$31 million.



Short-term borrowing for all purposes amounted to \$255 million or over 50% of the debt issued during FY 1996. Lease pool borrowing for public buildings amounted to \$52 million or 11% of the total debt issued. Revenue bond borrowing for solid waste systems amounted to \$29 million or 6% of new debt. Borrowing for water and sewer systems in the form of revenue bonds amounted to an additional \$24 million or 5% of the total issued. Multi-purpose borrowing in the form of other long-term debt totaled \$14 million while borrowing in the form of lease pool agreements for multi-purpose uses accounted for \$11 million.

County Debt Issued by Purpose by Amount: FY 1996			
Category	Type	Amount (\$)	% of total
Short-term	Short-term	\$255 million	53%
Public buildings	Lease pool	\$52 million	11%
Solid waste system	Revenue	\$29 million	6%
Water and sewer	Revenue	\$24 million	5%
Multi-purpose	Other long-term	\$14 million	3%
Multi-purpose	Lease pool	\$11 million	2%

At the end of the 1996 fiscal year, counties held a total of \$1.2 billion in revenue bond debt, almost 55% of the outstanding debt held. General obligation borrowing amounted to \$572 million or 26% of the outstanding debt held by counties. Lease purchase borrowing claimed an additional \$236 million of the debt held at the end of the year. Revenue bond and G.O. debt together accounted for 80% of the outstanding debt held by county governments at the end of FY 1996.



County Debt Outstanding at End of Year by Purpose: FY 1996

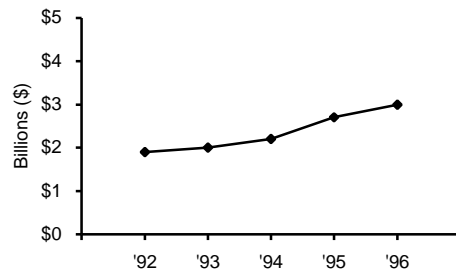
Category	Type	Amount (\$)	% of total
Water and sewer	Revenue	\$937 million	42%
Jails	G.O.	\$169 million	8%
All other	Revenue	\$165 million	7%
Multi-purpose	G.O.	\$116 million	5%
Highways, streets and drainage	G.O.	\$83 million	4%
All other	Lease pool	\$79 million	4%

Counties at the end of FY 1996 held a total of \$937 million in outstanding revenue bond debt for water and sewer systems. This total accounted for 42% of the total debt outstanding at the end of the year. An additional \$169 million was held in the form of general obligation borrowing for county jails. An additional \$165 million was held in the form of revenue bond borrowing for all other purposes. Counties also held \$116 million in the form of general obligation borrowing for multi-purpose uses. Counties also held \$83 million in the form of general obligation borrowing for highways, streets and drainage. Counties also held \$79 million in the form of lease pool borrowing for all other purposes.

County Cash and Investment Assets

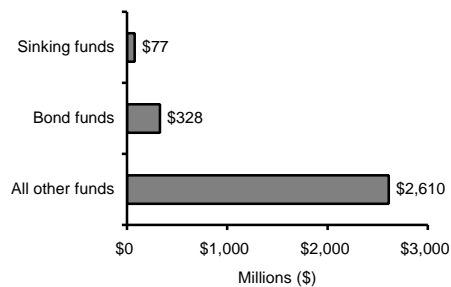
Counties held just over \$3 billion in cash and investment assets at the end of FY 1996. Since the end of FY 1992, the amount of cash and investment and investment assets has increased from a level of \$2 billion to the level reported in the past year.

County Cash and Investment Assets Held at End of Year: FY 1992 - FY 1996



The majority of the cash assets held by counties at the end of FY 1996 were held in the form of all other funds, totaling \$2.6 billion. Assets held in the form of bond funds amounted to \$328 million while funds held in the form of sinking funds equaled \$77 million or less than 3% of the total funds held at the end of the year.

County Cash and Investment Assets Held at End of Year by Type: FY 1996



Municipal Government Finances: 1996

During FY 1996, Georgia's municipalities realized total revenues of \$3.3 billion, an increase over the \$3.1 billion reported in the previous year. General revenues totaled \$1.63 billion while revenues from enterprise funds accounted for \$1.68 billion.

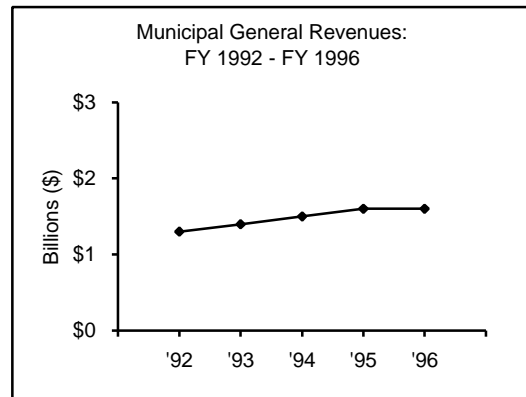
Municipalities reported total expenditures amounting to \$3.5 billion in FY 1996. General expenditures amounted to \$1.4 billion while expenditures from enterprise funds totaled \$1.7 billion. Municipalities also reported debt service costs equaling \$382 million in the fiscal year.

At the end of FY 1996, cities reported a total of \$3.2 billion in outstanding debt of all types. While issuing a total of \$216 million in new debt during the year, cities retired a total of \$195 million in old debt during the period. In addition, during the 1996 fiscal year, municipalities paid \$188 million in interest payments on debt. The amount of debt outstanding at the end of the fiscal year has increased from \$2.3 billion at the end of FY 1992 to the current level of \$3.2 billion.

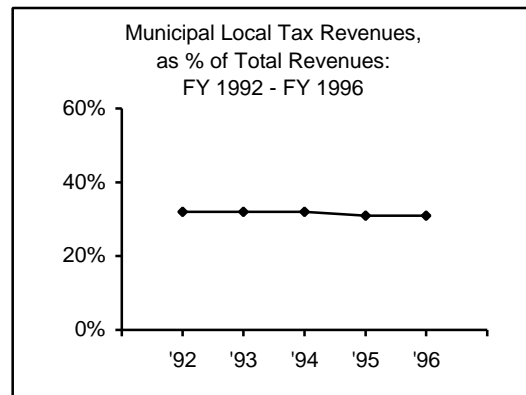
Municipalities held a total of \$2.4 billion in cash and investment assets at the end of FY 1996. At the end of the 1995 fiscal year, municipalities reported holding a total of \$2.5 billion in cash and investment assets. The amount held at the end of the fiscal year, however, has increased from a level of \$1.9 billion in FY 1992 to the current level.

Municipal General Revenues

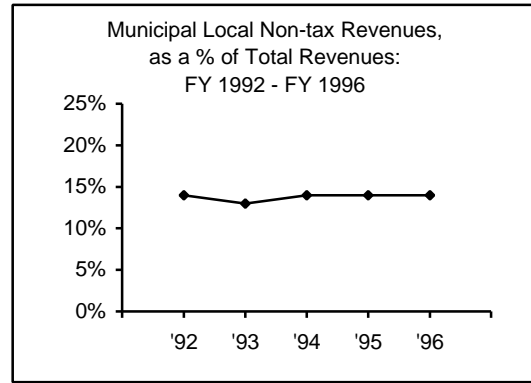
After showing a steady increase from FY 1992 to FY 1995, general revenues leveled off from FY 1995 to FY 1996, remaining at a level of \$1.6 billion in FY 1996. General revenues accounted for 49% of total municipal revenues in FY 1996.



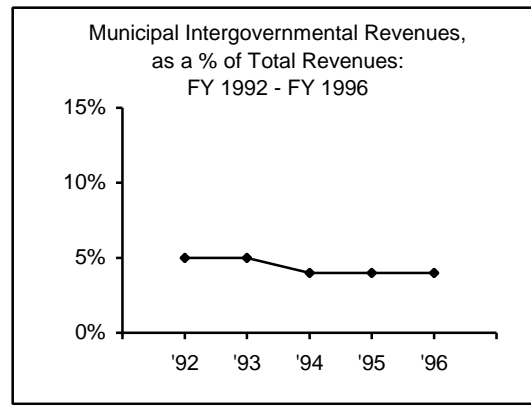
Local tax revenues, those revenues realized from the collection of property taxes, sales taxes and excise and special use taxes, totaled just over \$1 billion for municipalities in FY 1996. Local tax revenues accounted for thirty-one cents of every revenue dollar collected by cities in FY 1996.



Local non-tax revenues, which include funds collected from service charges and licenses, permit and fees, amounted to \$456 million in FY 1996. Non-tax revenues have remained constant as a percentage of total revenues for municipalities in the period since FY 1992, accounting for 14% of total revenues in the past year.



During FY 1996 Georgia's cities received a total of \$145 million from intergovernmental revenue sources. Intergovernmental revenues accounted for only 4% of total municipal revenues in the past year.

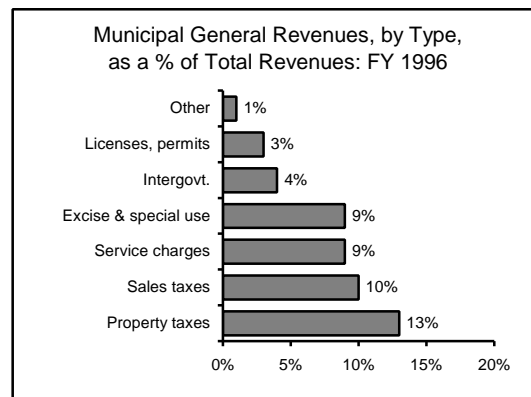


Municipalities received a total of \$58 million in FY 1996 from the state government. Funds received from the federal government equaled \$55 million while funds received from other local governments equaled \$32 million.

Municipal Intergovernmental Revenues, by Type: FY 1992 – FY 1996
(Millions of Dollars)

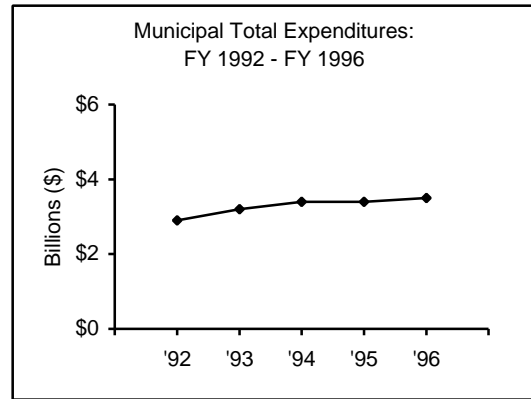
Source	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
State	\$38	\$44	\$53	\$48	\$58
Federal	\$78	\$67	\$46	\$63	\$55
Other local	\$19	\$20	\$25	\$28	\$32

Revenues from property tax collections accounted for the largest percentage of municipal revenues in FY 1996, equaling 13% or \$414 million. Sales tax revenues totaled \$317 or 10% of total revenues. Service charge revenues totaled \$228 million while excise and special use taxes generated another \$301 million. Funds received from intergovernmental revenue sources amounted to \$145 million. Revenues from licenses, permits and fees totaled another \$102 million



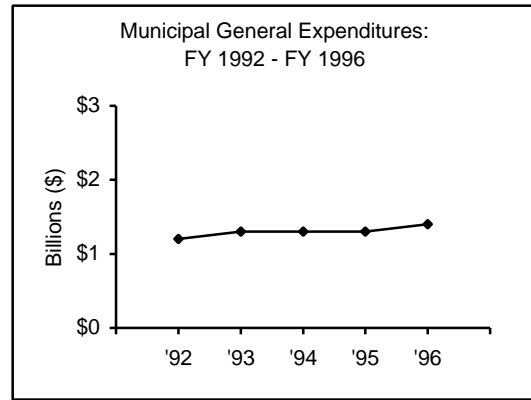
Municipal Expenditures

Georgia's municipalities reported total expenditures in FY 1996 equaling \$3.5 billion, a slight increase over the \$3.4 billion reported in the previous year. Total expenditures have increased from a level of \$2.9 billion in FY 1992 to the current level.



Municipal General Expenditures

Municipal general expenditures equaled \$1.4 billion in the past fiscal year, only a slight increase over the \$1.3 billion reported in FY 1995. General expenditures included spending for all purposes except enterprise fund spending. Since FY 1992, general expenditures have been very stable for cities, increasing from \$1.2 to the current level.



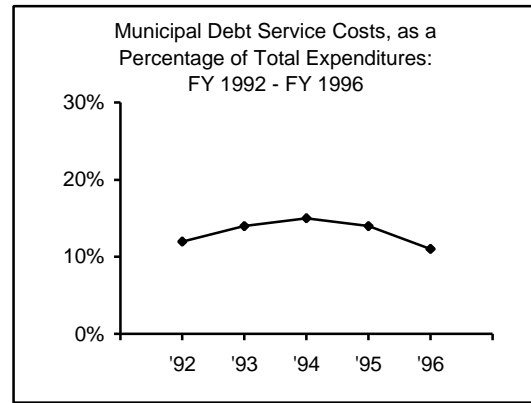
Municipal General Expenditures, by Category: FY 1996

Category	Amount (\$)	% of Total
Public safety	\$555 million	16%
Administration	\$342 million	10%
Highways, streets and drainage	\$140 million	4%
Public works	\$104 million	3%
Leisure services	\$95 million	3%
Other expenditures	\$55 million	3%
Community development	\$33 million	1%
Courts	\$21 million	1%
Education (non-school board)	\$17 million	+0%
Health and human services	\$6 million	+0%

Municipalities spent a total of \$555 million for public safety in FY 1996, or 16% of the total dollar. Spending for administration purposes amounted to \$342 million while spending for highways, streets and drainage totaled \$140 million, just 4% of total spending. Municipalities also spent a total of \$104 million for public works, which was just 3% of total city spending.

Municipal Debt Service Costs

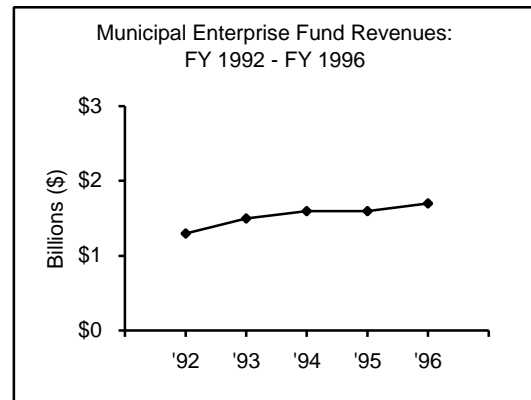
Municipalities expended a total of \$382 million in FY 1996 for debt services costs, equaling 11% of total expenditures in the year. Debt service costs rose to a level of 15% of total expenditures in FY 1994, \$527 million, but have decreased to the level reported in the past year.



Finances of Municipal Enterprise Funds

Enterprise funds are an important part of the municipal finance picture, accounting for just over 50% of municipal revenues and just under 50% of expenditures.

Revenues from enterprise funds amounted to \$1.7 billion in the past fiscal year, equaling 51% of total revenues. Since FY 1992, enterprise fund revenues have increased from a level of \$1.2 billion to the current level.

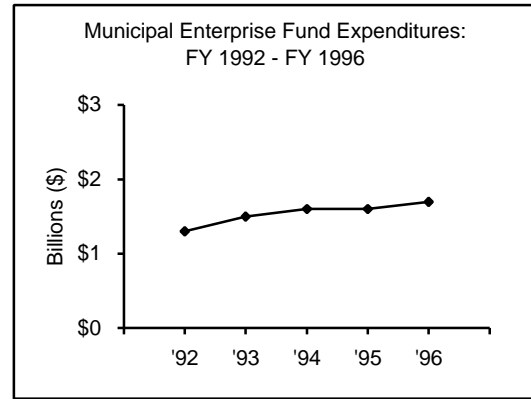


Enterprise fund revenues from water and sewer systems totaled \$606 million in the

Revenues of Municipal Enterprise Funds, by Type: FY 1996		
Category	Amount (\$)	% of total
Water and sewer supply system	\$606 million	18%
Electric supply system	\$534 million	16%
Airport system	\$221 million	7%
Gas supply system	\$202 million	7%
Other enterprise funds	\$69 million	2%
Solid waste system	\$48 million	2%

past fiscal year while electric supply system revenues amounted to \$534 million. Revenues from airport systems topped \$221 million while revenues from gas supply systems amounted to \$202 million. Other enterprise fund revenues amounted to \$69 million while solid waste system revenues accounted for \$48 million in the fiscal year.

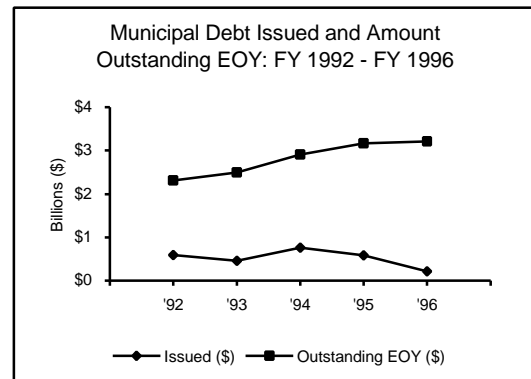
Expenditures from municipal enterprise funds amounted to \$1.7 billion in FY 1996, a slight increase over the \$1.6 billion reported in FY 1995. In the five-year period, spending from enterprise funds have risen from a level of \$1.3 billion to the current level of \$1.7 billion.



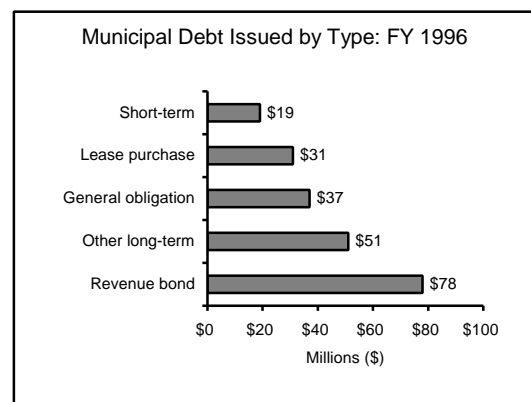
Municipal Debt Patterns

Municipalities issued a total of \$216 million in new debt of all types in FY 1996, less than half of the \$582 million issued in the previous year. Since FY 1992, municipalities have issued a total of \$2.6 billion in debt of all types.

At the end of the fiscal year, municipalities reported holding a total of \$3.2 billion in outstanding debt. The amount of outstanding debt held at the end of each fiscal year has increased from \$2.3 billion at the end of FY 1992 to the level of \$3.2 billion held at the end of FY 1996. It should be noted that \$1.6 billion or 50% of this amount was held by the City of Atlanta in revenue bonds for Hartsfield International Airport.



Cities issued a total of \$78 million in revenue bond debt in FY 1996. Other long-term obligations accounted for \$51 million or 24% of total debt issued and general obligation borrowing equaled \$37 million. In comparison, counties issued over half (53%) of their debt in the form of short-term debt while cities issued less than 10% of total debt in short-term borrowing.

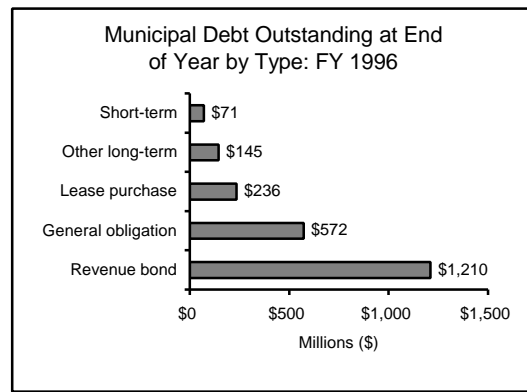


Borrowing in the form of other long-term debt for municipal water and sewer systems accounted for 22% of the total debt issued by cities in FY 1996. An additional 18% of the new debt issued by cities was issued in the form of revenue bonds for water and sewer systems. Revenue bond borrowing for all other purposes totaled \$28 million or 13% of total borrowing in the year. Short-term borrowing for cities amounted to \$12 million, 9% of the total issued,

Municipal Debt Issued by Purpose by Amount: FY 1996			
Category	Type	Amount (\$)	% of total
Water and sewer	Other long-term	\$48 million	22%
Water and sewer	Revenue	\$40 million	18%
All other	Revenue	\$28 million	13%
Short-term	Short-term	\$19 million	9%
Public buildings	G.O.	\$18 million	8%
Multi-purpose	G.O.	\$12 million	5%

as compared to a total of \$255 million for counties. Since FY 1992, municipalities have issued a total of \$904 million in debt of all types for municipal water and sewer systems.

Revenue bond borrowing accounted for over half, 54%, of the debt held by municipalities at the end of the fiscal year, amounting to \$1.2 billion in debt. General obligation borrowing amounted to \$572 million while borrowing in the form of lease purchase obligations amounted to \$236 million. Other long-term borrowing held at the end of the year accounted for \$145 million. At the end of FY 1996, cities held only \$6 million in outstanding short-term debt.



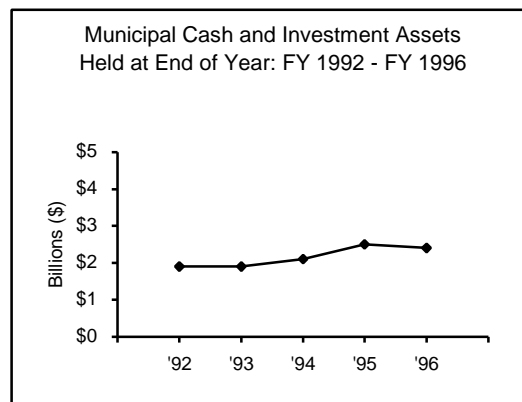
Municipal Debt Outstanding at End of Year by Purpose: FY 1996			
Category	Type	Amount (\$)	% of total
Airport	Revenue	\$929 million	29%
Water & sewer	Revenue	\$916 million	28%
Multi-purpose	G.O.	\$367 million	11%
Water & sewer	Other long-term	\$292 million	9%
All other	Revenue	\$232 million	7%

Debt issued in the form of revenue bonds for airports accounted for \$929 million or almost 30% of the debt held by municipalities at the end of FY 1996. Revenue bonds for municipal water and sewer systems, totaling \$916 million, amounted to an additional 28% of the outstanding debt. Taken together, revenue bond borrowing for airports and water and sewer systems claimed almost 60% of the outstanding debt held by cities at the end of the

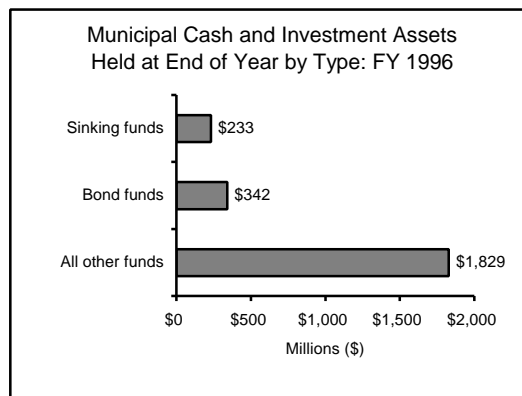
1996 fiscal year. Total outstanding borrowing for water and sewer systems amounted to almost \$1.2 billion at the end of the past fiscal year.

Municipal Cash and Investment Assets

At the end of the 1996 fiscal year, municipalities held a total of \$2.4 billion in cash and investment assets, slightly less than the \$2.5 billion held at the end of the previous year. Since FY 1992, the amount of cash and investment assets has increased from a level of \$1.9 billion to the current level.



Municipalities held over 75% of their cash and investment assets in the form of all other funds, totaling over \$1.8 billion at the end of FY 1996. Assets held in the form of bond funds amounted to \$342 million (14%) while funds held in sinking funds equaled \$233 million or 10% of the total held at the end of the year.



Consolidated Government Finances: 1996

Georgia's two consolidated governments reported total revenues amounting to \$294 million in the 1996 fiscal year. General revenues totaled \$261 million while revenues from enterprise funds amounted to \$32 million. Total revenues in FY 1995 equaled \$286 million.

Total expenditures for consolidated governments amounted to \$241 million during the last fiscal year, as compared to \$257 million in the previous year. Expenditures for general purposes amounted to \$189 million while expenditures from enterprise funds totaled \$26 million. Debt retirement costs for consolidated governments amounted to additional \$26 million.

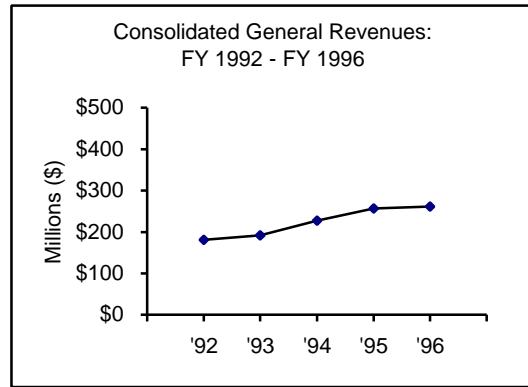
At the end of the 1996 fiscal year, consolidated governments held a total of \$154 million in outstanding debt of all types. During the year, the consolidated governments issued a

total of \$5.6 million in new debt while a total of \$17.7 million in old debt was retired. Interest payments on debt during the year amounted to a total of \$8.3 million.

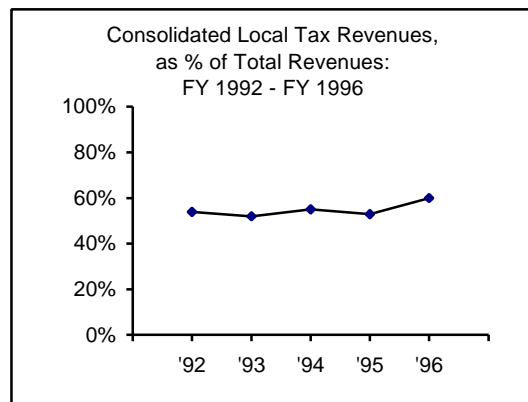
Consolidated governments held a total of \$138 million in cash and investment assets at the end of the 1996 fiscal year. At the end of the previous fiscal year, consolidated governments held a total of \$150 million in cash and investment assets.

Consolidated General Revenues

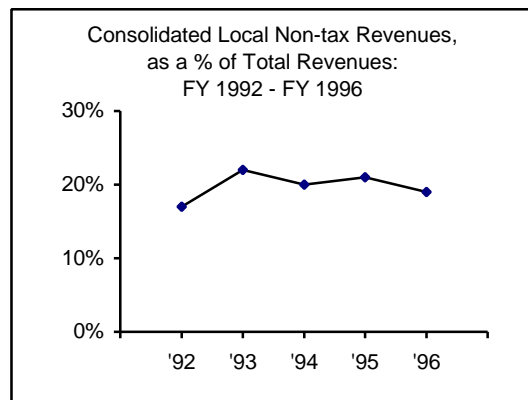
General revenues for the two consolidated governments totaled \$261 million in FY 1996. General revenues accounted for over 83% of total consolidated revenues in the fiscal year. General revenues for consolidated governments have increased from a level of \$208 million in FY 1992 to the level reported in FY 1996.



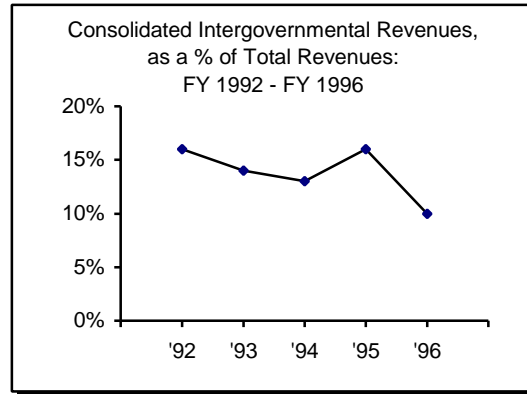
Local tax revenues, primarily revenues from the property tax, amounted to \$175 million in FY 1996, 60% of total revenues for consolidated governments. During the five-year period, local tax revenues have increased from 52% to the current level of 60% of total revenues.



Local non-taxes generated a total of \$55 million for consolidated governments in FY 1996, a decrease from the \$60 million reported in the previous year. Local non-tax revenue sources are composed primarily of service charge revenues. Non-tax revenues generated less than 20% of total consolidated revenues in the fiscal year.



Intergovernmental revenues received by consolidated governments amounted to \$31 million in FY 1996, equaling 10% of total consolidated revenues. Intergovernmental revenues reached a five-year low in FY 1996 as a percentage of total consolidated revenues. In FY 1995, in comparison, intergovernmental revenues amounted to 16% of the total revenue dollar received by consolidated governments.

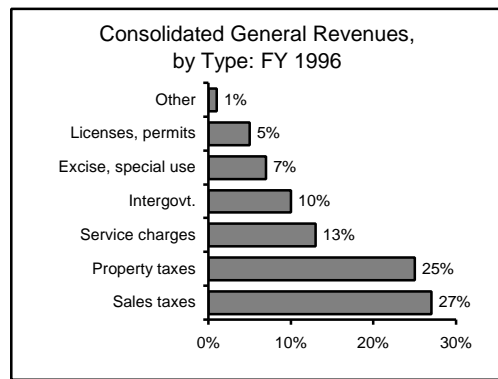


State funds received by the consolidated governments totaled \$21 million in FY 1996. Funds received from the federal government amounted to \$9 million and funds received from other local governments amounted to \$539,000.

Consolidated Intergovernmental Revenues, by Type: FY 1992 – FY 1996

Source	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
State	\$25 million	\$25 million	\$27 million	\$36 million	\$21 million
Federal	\$8 million	\$6 million	\$6 million	\$9 million	\$9 million
Other local	\$330,000	\$205,000	\$345,000	\$592,000	\$539,000

Revenues from the collection of sales taxes accounted for 27% of the revenues received by consolidated governments in FY 1996, totaling \$79 million. Property tax revenues amounted to \$74 million or 25% of total revenues. Service charges and other revenues amounted to \$42 million or 13% of total revenues while intergovernmental revenues (\$31 million) claimed 10% of total revenues. Revenues from excise and special use taxes, amounting to \$22 million, accounted for only 7% of total revenues. Licenses, permits and fees amounted to 5% of total revenues and revenues from other sources totaled only 1% of the revenues received by consolidated governments.

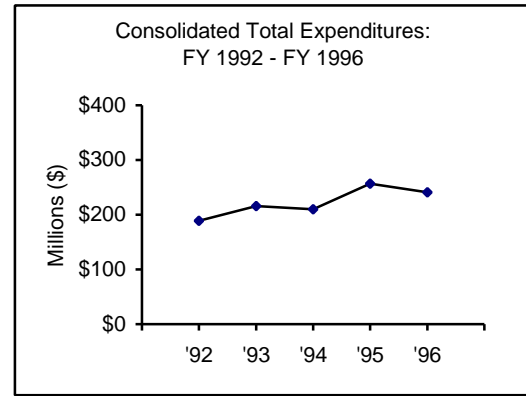


Consolidated Expenditures

Consolidated governments operate as both municipal governments and county governments, providing services that each form of government normally provide. While courts functions are more normally associated with county governments, consolidated governments provide county-level court functions, such as state and superior courts, as well

as municipal court functions. Consolidated governments also perform county law enforcement functions, such as sheriff's services and jail functions, as well as providing police services performed primarily by municipal governments.

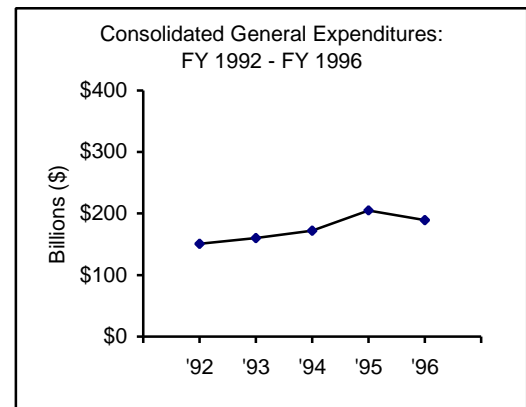
Georgia's consolidated governments reported total expenditures of \$241 million in FY 1996. Since FY 1992, total expenditures for consolidated governments have increased from a level of \$189 to the current level.



Consolidated General Expenditures

Consolidated governments spent a total of \$189 million on general expenditures during the 1996 fiscal year. General expenditures consumed over 78% of the spending dollar for consolidated governments.

Consolidated governments spent a total of \$68 million on public safety purposes in FY 1996, over 28% of total expenditures. Expenditures for administration by the two consolidated governments totaled \$28 million. Health and human services spending amounted to an additional \$28 million. These three functions accounted for almost half of the total spending dollar in FY 1996.

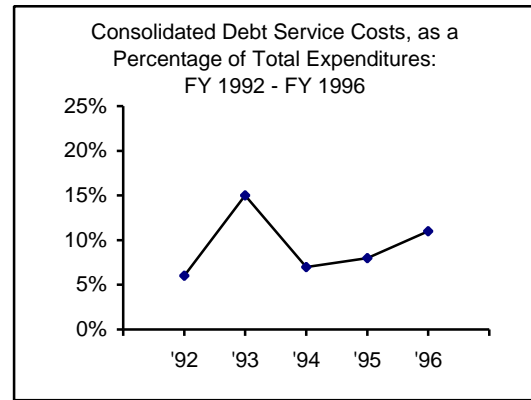


Consolidated General Expenditures, by Category: FY 1996

Category	Amount (\$)	% of Total
Public safety	\$68 million	28%
Administration	\$28 million	11%
Health and human services	\$24 million	10%
Other expenditures	\$17 million	7%
Highways, streets and drainage	\$13 million	5%
Leisure services	\$13 million	5%
Courts	\$12 million	5%
Community development	\$8 million	3%
Public works	\$7 million	3%
Education (non-school board)	\$0	0%

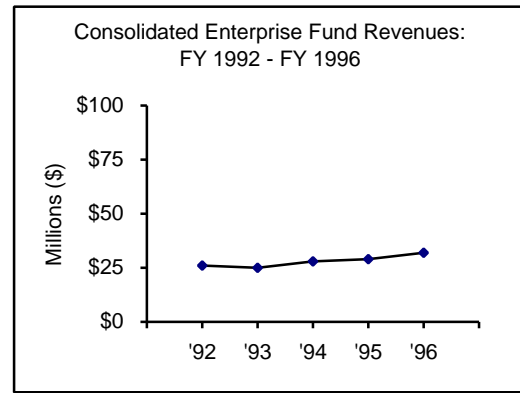
Consolidated Debt Service Costs

Consolidated governments reported debt service costs amounting to \$26 million in FY 1996. Costs for debt service amounted to 11% of total spending in the fiscal year. Debt service costs have increased as a percentage of total spending since FY 1994, increasing from 7% to the current level of 11%.



Finances of Consolidated Enterprise Funds

Enterprise funds generated a total of \$32 million for consolidated governments during the 1996 fiscal year. Enterprise fund revenues have increased from a level of \$26 million in FY 1992 to the current level of \$32 million. Enterprise fund revenues accounted for 11% of total consolidated revenues in FY 1996.

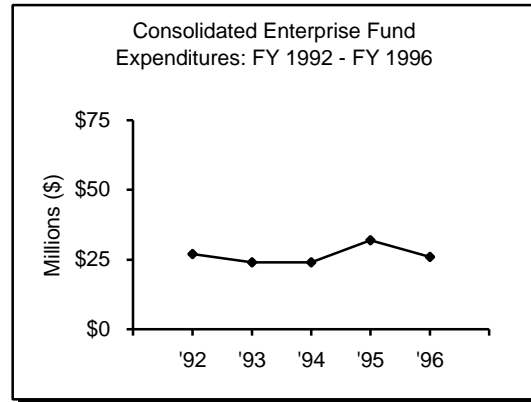


Revenues of Consolidated Enterprise Funds, by Type: FY 1996

Category	Amount (\$)	% of total
Water and sewer supply system	\$23 million	8%
Solid waste system	\$6 million	2%
Other enterprise funds	\$3 million	1%
Airport	\$1 million	+0%
Electric	\$0	0%
Gas supply	\$0	0%

Water and sewer system revenues totaled \$23 million for consolidated governments in FY 1996, accounting for 8% of the total revenue dollar for the consolidated governments. Solid waste systems produced revenues of \$6 million while revenues from other enterprise funds equaled \$3 million. Consolidated governments realized revenues of \$1 million from the operation of airports.

Expenditures from enterprise funds amounted to just over \$26 million in FY 1996, less than 11% of total expenditures. Although showing some movement over the period, enterprise expenditures have remained at about \$26 million.



Expenditures from Consolidated Enterprise Funds, by Type: FY 1996

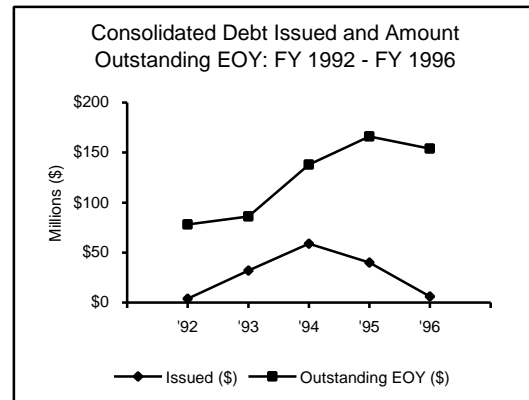
Category	Amount (\$)	% of total
Water and sewer supply system	\$12 million	5%
Other enterprise funds	\$8 million	3%
Solid waste system	\$5 million	2%
Airport	\$1 million	1%
Gas supply system	\$0	0%
Electric supply system	\$0	0%

Consolidated governments spent a total of \$12 million on water and sewer systems in FY 1996 from enterprise funds. Expenditures from other enterprise funds amounted to \$8 million in FY 1996, just 3% of total expenditures. Solid waste system expenditures totaled \$5 million while expenditures for airports from enterprise funds amounted to just \$1 million.

Consolidated Debt Patterns

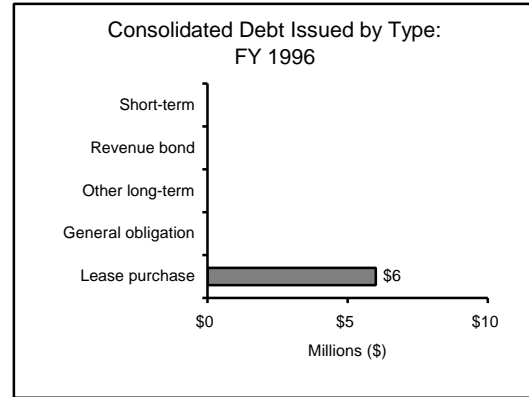
Consolidated governments held a total of \$154 million in outstanding debt of all types at the end of the 1996 fiscal year. The amount of debt outstanding at the end of each fiscal year increased from \$78 million at the end of FY 1992 to the level of \$154 million at the end of the past fiscal year.

During the last fiscal year, the two consolidated governments issued a total of \$6 million in new debt for all purposes, down from a level of \$59 million in the 1994 fiscal year. Since FY 1992, consolidated governments have issued a total of \$141 million in debt of all types.



During that same period, the consolidated governments have retired a total of \$69 million in old debt.

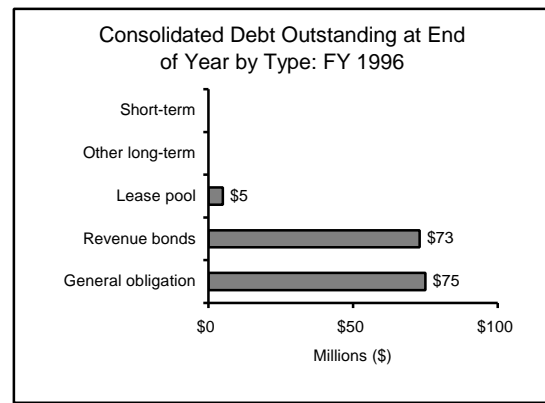
Consolidated governments issued less than \$6 million in lease purchase debt during the 1996 fiscal year. This borrowing accounted for 100% of the debt issued during the year.



Lease pool borrowing for public buildings totaled \$5 million in the past fiscal year, almost 90% of the total issued during the year. In addition, \$600,000 in the form of lease pool borrowing was issued for multi-purpose uses.

Consolidated Debt Issued by Purpose by Amount: FY 1996			
Category	Type	Amount (\$)	% of total
Public buildings	Lease pool	\$5 million	90%
Multi-purpose	Lease pool	\$600,000	10%
All other	All types	\$0	0%

At the end of FY 1996, consolidated governments held a total of \$75 million in outstanding general obligation bond debt, almost 50% of the total debt outstanding. Revenue bond debt, totaling \$73 million, accounted for another 48% of the outstanding debt held at the end of FY 1996. Lease pool debt accounted for \$5 million or less than 3% of the outstanding debt held by consolidated governments. The two consolidated governments held no short-term or other long-term debt at the end of the fiscal year.

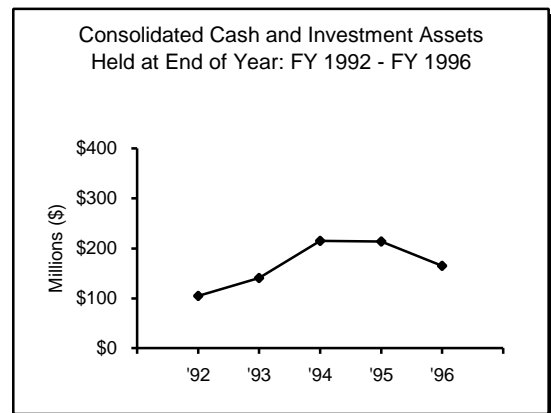


Multi-purpose borrowing in the form of general obligation bonds accounted for \$74 million or 48% of the debt outstanding at the end of FY 1996. Water and sewer borrowing in the form of revenue bonds, totaling \$44 million, accounted for almost 30% of the outstanding debt held by consolidated governments at the end of the past fiscal year. Revenue bond borrowing for all other purposes totaled \$25 million or 16% of the outstanding debt held at the end of the year. Lease pool borrowing for public buildings accounted for \$5 million while revenue bond borrowing claimed an additional \$4 million.

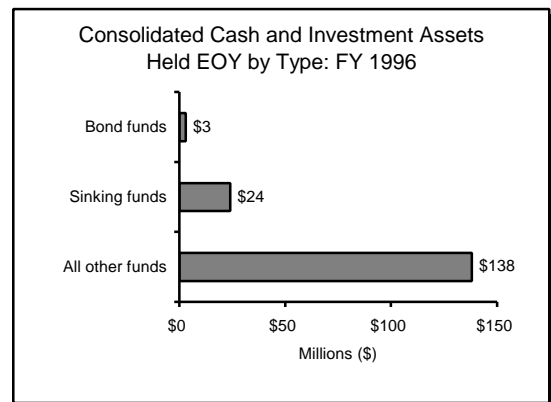
Consolidated Debt Outstanding at End of Year by Amount: FY 1996			
Category	Type	Amount (\$)	% of total
Multi-purpose	G.O.	\$74 million	48%
Water and sewer	Revenue	\$44 million	29%
All other	Revenue	\$25 million	16%
Public buildings	Lease pool	\$5 million	3%
Solid waste system	Revenue	\$4 million	3%
Jails	G.O.	\$1 million	1%

Consolidated Cash and Investment Assets

At the end of the 1996 fiscal year, Georgia's consolidated governments held a total of \$165 million in cash and investment assets. After increasing to a level of \$215 million in FY 1994 from \$105 million in FY 1992, the amount held at the end of the year decreased to the current level.



Consolidated governments held almost 85% (\$138 million) of their cash and investment assets in the form of all other funds at the end of FY 1996. Assets held in sinking funds totaled \$24 million while funds held in bond funds accounted for \$3 million of the total amount held.



Appendix A: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants ²

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Fire service subscription fees
- Fines, forfeits and court fees
- Cemetery fees
- Fee collections of county officers ²
- Other service charges

Use of Money and Property

- Interest earnings on investments
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Rents and royalties

Other Revenues

- Special assessments
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court ²
- State court ²
- Juvenile and magistrate court
- Probate court ²
- Clerk of courts ²
- Municipal court ³

Public Safety and Corrections

- Sheriff's department ²
- Police department
- Correctional institute ²
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service
- DHR physical and mental health grants ²

Appendix A: Data Categories

Leisure Services

Parks and recreation
Libraries

Public Works

Parking facilities
Natural resources
Garbage and trash collection
Garbage and trash disposal (landfill)

Education

Expended by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose

Water and sewer system
Electric supply system
Gas supply system
Airport
Solid waste system
Other enterprise funds

By Type of Expenditure

Current operations
Purchase of land, equipment and structures
Construction
Interest expense

Personnel Expenditures

Employee benefits
Salaries and wages for current operations
Salaries and wages for construction

Intergovernmental Expenditures

By Purpose

Parks and recreation
Jails
Fire protection
Police protection
Public health
Hospitals
Libraries
Public welfare

Garbage and trash collection
Garbage and trash disposal
Highways, streets and drainage
Water/sewer system
Electric supply system
Gas supply system
Public transit
Airport
Other purposes

Debt

Bond Debt, by Purpose

Airport
Education (non-school board)
Electric utility system
Fire protection
Gas utility system
Industrial revenue bonds
Law enforcement and corrections
Multi-purpose
Parks and recreation facilities
Public buildings
Public transit system
Solid waste systems
Streets, roads and highways
Water and sewer system
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding at Beginning and End of Year

Revenue bonds
General obligation bonds
Other long-term debt
Lease pool/Capital purchase
Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits
Federal Securities
Federal Agency Securities
State and Local Government Securities

Cash and Investment Assets Held, by Type

Sinking funds
Bond funds
Held in other funds

1 – DeKalb and Fulton Counties only

2 – County and consolidated governments

3 – Consolidated and municipal governments

Appendix B. County Government Finance Overview: FY 1996

Category	Amount (\$)	Per capita amount	Percent of total
Total Revenues	4,489,490,123	653.24	100.0%
General Revenues	3,891,697,219	566.26	86.7%
Enterprise Fund Revenues	597,792,904	86.98	13.3%
Total Expenditures	3,858,239,254	561.39	100.0%
General Expenditures	2,610,427,516	379.83	67.7%
Enterprise Fund Expenditures	675,246,828	98.25	17.5%
Debt Retirement and Interest Costs	572,564,910	83.31	14.8%
Category	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	3,891,697,219	566.26	86.7%
Property Taxes	1,590,350,400	231.40	35.4%
Real and personal property taxes	1,254,196,849	182.49	27.9%
All other property taxes	336,153,551	48.91	7.5%
Sales Taxes	1,044,276,509	151.95	23.3%
Local option sales taxes	341,354,436	49.67	7.6%
MARTA taxes	240,371,203	34.98	5.4%
Special purpose sales tax	462,550,870	67.30	10.3%
Excise and special use taxes	190,142,456	27.67	4.2%
Alcoholic beverage taxes	34,025,430	4.95	0.8%
Insurance premiums taxes	117,210,847	17.05	2.6%
Hotel/motel taxes	24,633,390	3.58	0.5%
Franchise payments taxes	10,919,100	1.59	0.2%
Other excise and special use taxes	3,353,689	0.49	0.1%
Licenses, permits and fees	104,778,168	15.25	2.3%
Intergovernmental revenues, by source	376,643,961	54.80	8.4%
State	281,075,111	40.90	6.3%
Federal	65,880,517	9.59	1.5%
Local	29,688,333	4.32	0.7%
Service charge and other revenues	585,505,725	85.19	13.0%
Service charge revenues	308,653,010	44.91	6.9%
Use of money and property	175,527,230	25.54	3.9%
Other revenues	101,325,485	14.74	2.3%
Enterprise Fund Revenues	597,792,904	86.98	13.3%
Water and sewer system	457,515,517	66.57	10.2%
Electric supply system	0	0.00	0.0%
Gas supply system	616,763	0.09	0.0%
Airport	9,140,226	1.33	0.2%
Solid waste system	87,233,657	12.69	1.9%
Other enterprise funds	43,286,741	6.30	1.0%

Appendix B. County Government Finance Overview: FY 1996

Category	Amount (\$)	Per capita amount	Percent of total
Expenditure Items			
General Expenditures	2,610,427,516	379.83	67.7%
Administration	530,822,654	77.24	13.8%
Courts	238,298,044	34.67	6.2%
Public safety	758,168,166	110.32	19.7%
Community development	42,556,927	6.19	1.1%
Health and human services	432,692,283	62.96	11.2%
Leisure services	145,972,378	21.24	3.8%
Public works	72,649,683	10.57	1.9%
Highways, streets and drainage	268,252,847	39.03	7.0%
Education (non-school board)	968,058	0.14	0.0%
Other expenditures	120,046,476	17.47	3.1%
Enterprise Fund Expenditures	675,246,828	98.25	17.5%
Water and sewer system	489,482,834	71.22	12.7%
Electric supply system	0	0.00	0.0%
Gas supply system	558,788	0.08	0.0%
Airport	9,590,285	1.40	0.2%
Solid waste system	116,584,244	16.96	3.0%
Other enterprise funds	59,030,677	8.59	1.5%
Debt Retirement and Interest Costs	572,564,910	83.31	14.8%
Debt retirement	439,875,231	64.00	11.4%
Interest costs	132,689,679	19.31	3.4%
	Amount (\$)	Per capita amount	Percent of total
Debt Items			
Outstanding at end of year	2,233,385,414	324.97	
Revenue bonds	1,209,972,848	176.06	54.2%
General obligation bonds	571,542,123	83.16	25.6%
Other long-term debt	145,400,916	21.16	6.5%
Lease pool/capital purchase	235,633,278	34.29	10.6%
Short-term debt	70,836,249	10.31	3.2%
Issued during fiscal year	480,839,763	69.96	
Revenue bonds	65,079,503	9.47	13.5%
General obligation bonds	40,844,964	5.94	8.5%
Other long-term debt	30,791,739	4.48	6.4%
Lease pool/capital purchase	89,076,471	12.96	18.5%
Short-term debt	255,047,086	37.11	53.0%

Appendix B. County Government Finance Overview: FY 1996

Category	Amount (\$)	Per capita amount	Percent of total
Retired during fiscal year	439,875,231	64.00	
Revenue bonds	49,269,524	7.17	11.2%
General obligation bonds	41,383,060	6.02	9.4%
Other long-term debt	47,364,777	6.89	10.8%
Lease pool/capital purchase	53,630,838	7.80	12.2%
Short-term debt	248,227,032	36.12	56.4%
Interest paid on debt during fiscal year	132,689,679	19.31	
Revenue bonds	68,862,838	10.02	51.9%
General obligation bonds	33,540,097	4.88	25.3%
Other long-term debt	8,012,203	1.17	6.0%
Lease pool/capital purchase	14,319,942	2.08	10.8%
Short-term debt	7,954,599	1.16	6.0%
Category	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	3,014,169,995	438.57	
Held in sinking funds	76,890,882	11.19	2.6%
Held in bond funds	327,607,421	47.67	10.9%
Held in all other funds	2,609,671,692	379.72	86.6%

Appendix C. Municipal Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Total Revenues	3,312,096,156	1,331.42	100.0%
General Revenues	1,631,987,036	656.04	49.3%
Enterprise Fund Revenues	1,680,109,120	675.38	50.7%
Total Expenditures	3,467,621,147	1,393.94	100.0%
General Expenditures	1,369,160,929	550.38	39.5%
Enterprise Fund Expenditures	1,716,014,640	689.82	49.5%
Debt Retirement and Interest Costs	382,445,578	153.74	11.0%
	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	1,631,987,036	656.04	49.3%
Property Taxes	414,464,434	166.61	12.5%
Real and personal property taxes	357,362,484	143.65	10.8%
All other property taxes	57,101,950	22.95	1.7%
Sales Taxes	316,502,858	127.23	9.6%
Local option sales taxes	283,949,420	114.14	8.6%
MARTA taxes	760,518	0.31	0.0%
Special purpose sales tax	31,792,920	12.78	1.0%
Excise and special use taxes	300,632,912	120.85	9.1%
Alcoholic beverage taxes	55,449,602	22.29	1.7%
Insurance premiums taxes	75,874,943	30.50	2.3%
Hotel/motel taxes	50,832,586	20.43	1.5%
Franchise payments taxes	116,220,044	46.72	3.5%
Other excise and special use taxes	2,255,737	0.91	0.1%
Licenses, permits and fees	101,712,880	40.89	3.1%
Intergovernmental revenues, by source	144,626,143	58.14	4.4%
State	57,719,752	23.20	1.7%
Federal	54,997,767	22.11	1.7%
Local	31,908,624	12.83	1.0%
Service charge and other revenues	354,047,809	142.32	10.7%
Service charge revenues	228,177,775	91.72	6.9%
Use of money and property	79,704,280	32.04	2.4%
Other revenues	46,165,754	18.56	1.4%
Enterprise Fund Revenues	1,680,109,120	675.38	50.7%
Water and sewer system	606,492,101	243.80	18.3%
Electric supply system	533,926,910	214.63	16.1%
Gas supply system	201,679,771	81.07	6.1%
Airport	221,266,085	88.95	6.7%
Solid waste system	47,664,886	19.16	1.4%
Other enterprise funds	69,079,367	27.77	2.1%

Appendix C. Municipal Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Expenditure Items			
General Expenditures	1,369,160,929	550.38	39.5%
Administration	342,459,033	137.66	9.9%
Courts	21,194,449	8.52	0.6%
Public safety	555,124,587	223.15	16.0%
Community development	32,732,052	13.16	0.9%
Health and human services	6,169,910	2.48	0.2%
Leisure services	94,926,564	38.16	2.7%
Public works	104,391,526	41.96	3.0%
Highways, streets and drainage	140,398,492	56.44	4.0%
Education (non-school board)	17,087,078	6.87	0.5%
Other expenditures	54,677,238	21.98	1.6%
Enterprise Fund Expenditures			
Water and sewer system	1,716,014,640	689.82	49.5%
Electric supply system	693,256,384	278.68	20.0%
Gas supply system	464,398,379	186.68	13.4%
Airport	158,767,580	63.82	4.6%
Solid waste system	259,970,122	104.50	7.5%
Other enterprise funds	52,330,036	21.04	1.5%
	87,292,139	35.09	2.5%
Debt Retirement and Interest Costs			
	382,445,578	153.74	11.0%
Debt retirement	194,893,090	78.34	5.6%
Interest costs	187,552,488	75.39	5.4%
	Amount (\$)	Per capita amount	Percent of total
Debt Items			
Outstanding at end of year	3,210,814,470	1,290.70	
Revenue bonds	2,135,704,055	858.52	66.5%
General obligation bonds	542,479,224	218.07	16.9%
Other long-term debt	319,331,593	128.37	9.9%
Lease pool/capital purchase	204,782,700	82.32	6.4%
Short-term debt	8,516,898	3.42	0.3%
Issued during fiscal year	215,962,293	86.81	
Revenue bonds	77,843,136	31.29	36.0%
General obligation bonds	37,073,844	14.90	17.2%
Other long-term debt	51,491,009	20.70	23.8%
Lease pool/capital purchase	30,526,384	12.27	14.1%
Short-term debt	19,027,920	7.65	8.8%

Appendix C. Municipal Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Retired during fiscal year	194,893,090	78.34	
Revenue bonds	86,898,117	34.93	44.6%
General obligation bonds	34,061,503	13.69	17.5%
Other long-term debt	19,236,519	7.73	9.9%
Lease pool/capital purchase	35,125,647	14.12	18.0%
Short-term debt	19,571,304	7.87	10.0%
Interest paid on debt during fiscal year	187,552,488	75.39	
Revenue bonds	129,372,265	52.01	69.0%
General obligation bonds	32,054,016	12.89	17.1%
Other long-term debt	12,882,970	5.18	6.9%
Lease pool/capital purchase	12,448,376	5.00	6.6%
Short-term debt	794,861	0.32	0.4%
	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	2,405,120,405	966.83	100.0%
Held in sinking funds	233,267,868	93.77	9.7%
Held in bond funds	342,447,320	137.66	14.2%
Held in all other funds	1,829,405,217	735.40	76.1%

Appendix D. Consolidated Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Total Revenues	293,892,615	609.82	100.0%
General Revenues	261,493,802	542.60	89.0%
Enterprise Fund Revenues	32,398,813	67.23	11.0%
Total Expenditures	241,372,382	500.85	100.0%
General Expenditures	189,334,951	392.87	78.4%
Enterprise Fund Expenditures	26,058,586	54.07	10.8%
Debt Retirement and Interest Costs	25,978,845	53.91	10.8%
	Amount (\$)	Per capita amount	Percent of total
Revenue Items			
General Revenues	261,493,802	542.60	89.0%
Property Taxes	74,251,621	154.07	25.3%
Real and personal property taxes	55,269,012	114.68	18.8%
All other property taxes	18,982,609	39.39	6.5%
Sales Taxes	79,370,174	164.69	27.0%
Local option sales taxes	39,597,364	82.16	13.5%
MARTA taxes	0	0.00	0.0%
Special purpose sales tax	39,772,810	82.53	13.5%
Excise and special use taxes	21,605,715	44.83	7.4%
Alcoholic beverage taxes	4,631,690	9.61	1.6%
Insurance premiums taxes	8,774,010	18.21	3.0%
Hotel/motel taxes	1,766,633	3.67	0.6%
Franchise payments taxes	6,433,382	13.35	2.2%
Other excise and special use taxes	0	0.00	0.0%
Licenses, permits and fees	13,727,794	28.49	4.7%
Intergovernmental revenues, by source	30,715,340	63.73	10.5%
State	20,874,413	43.31	7.1%
Federal	9,301,512	19.30	3.2%
Local	539,415	1.12	0.2%
Service charge and other revenues	41,823,158	86.78	14.2%
Service charge revenues	27,113,945	56.26	9.2%
Use of money and property	11,499,541	23.86	3.9%
Other revenues	3,209,672	6.66	1.1%
Enterprise Fund Revenues	32,398,813	67.23	11.0%
Water and sewer system	22,522,540	46.73	7.7%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	1,002,395	2.08	0.3%
Solid waste system	5,694,597	11.82	1.9%
Other enterprise funds	3,179,281	6.60	1.1%

Appendix D. Consolidated Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Expenditure Items			
General Expenditures	189,334,951	392.87	78.4%
Administration	27,657,451	57.39	11.5%
Courts	11,515,951	23.90	4.8%
Public safety	68,461,622	142.06	28.4%
Community development	8,318,310	17.26	3.4%
Health and human services	23,553,675	48.87	9.8%
Leisure services	12,503,169	25.94	5.2%
Public works	6,790,073	14.09	2.8%
Highways, streets and drainage	13,116,420	27.22	5.4%
Education (non-school board)	0	0.00	0.0%
Other expenditures	17,418,280	36.14	7.2%
Enterprise Fund Expenditures	26,058,586	54.07	10.8%
Water and sewer system	12,087,704	25.08	5.0%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	1,240,053	2.57	0.5%
Solid waste system	5,103,897	10.59	2.1%
Other enterprise funds	7,626,932	15.83	3.2%
Debt Retirement and Interest Costs	25,978,845	53.91	10.8%
Debt retirement	17,694,398	36.72	7.3%
Interest costs	8,284,447	17.19	3.4%
	Amount (\$)	Per capita amount	Percent of total
Debt Items			
Outstanding at end of year	153,566,085	318.65	
Revenue bonds	72,968,287	151.41	47.5%
General obligation bonds	75,230,000	156.10	49.0%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	5,367,798	11.14	3.5%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	5,566,043	11.55	
Revenue bonds	0	0.00	0.0%
General obligation bonds	0	0.00	0.0%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	5,566,043	11.55	100.0%
Short-term debt	0	0.00	0.0%

Appendix D. Consolidated Government Finance Overview: FY 1996

	Amount (\$)	Per capita amount	Percent of total
Retired during fiscal year	17,694,398	36.72	
Revenue bonds	5,526,808	11.47	31.2%
General obligation bonds	11,795,000	24.47	66.7%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	372,590	0.77	2.1%
Short-term debt	0	0.00	0.0%
Interest paid on debt during fiscal year	8,284,447	17.19	
Revenue bonds	4,552,612	9.45	55.0%
General obligation bonds	3,599,467	7.47	43.4%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	132,368	0.27	1.6%
Short-term debt	0	0.00	0.0%
	Amount (\$)	Per capita amount	Percent of total
Cash and Investment Assets			
Amount held at end of fiscal year	165,267,097	342.93	
Held in sinking funds	23,735,420	49.25	14.4%
Held in bond funds	3,085,039	6.40	1.9%
Held in all other funds	138,446,638	287.28	83.8%

Appendix E: Counties Included in the 1996 Local Government Finance Survey

County	Responded to survey	County	Responded to survey	County	Responded to survey
1. Appling	Yes	43. Dawson	Yes	85. Jones	Yes
2. Athens-Clarke *	Yes	44. DeKalb	Yes	86. Lamar	Yes
3. Atkinson	No	45. Decatur	Yes	87. Lanier	Yes
4. Bacon	Yes	46. Dodge	Yes	88. Laurens	Yes
5. Baker	Yes	47. Dooley	Yes	89. Lee	Yes
6. Baldwin	Yes	48. Dougherty	Yes	90. Liberty	Yes
7. Banks	Yes	49. Douglas	Yes	91. Lincoln	Yes
8. Barrow	Yes	50. Early	Yes	92. Long	Yes
9. Bartow	Yes	51. Echols	Yes	93. Lowndes	Yes
10. Ben Hill	Yes	52. Effingham	Yes	94. Lumpkin	Yes
11. Berrien	No	53. Elbert	Yes	95. Macon	Yes
12. Bibb	Yes	54. Emanuel	Yes	96. Madison	Yes
13. Bleckley	Yes	55. Evans	Yes	97. Marion	Yes
14. Brantley	Yes	56. Fannin	Yes	98. McDuffie	Yes
15. Brooks	Yes	57. Fayette	Yes	99. McIntosh	Yes
16. Bryan	Yes	58. Floyd	Yes	100. Meriwether	Yes
17. Bulloch	Yes	59. Forsyth	Yes	101. Miller	Yes
18. Burke	Yes	60. Franklin	Yes	102. Mitchell	Yes
19. Butts	Yes	61. Fulton	Yes	103. Monroe	Yes
20. Calhoun	Yes	62. Gilmer	Yes	104. Montgomery	Yes
21. Camden	Yes	63. Glascock	Yes	105. Morgan	Yes
22. Candler	Yes	64. Glynn	Yes	106. Murray	Yes
23. Carroll	Yes	65. Gordon	Yes	107. Newton	Yes
24. Catoosa	Yes	66. Grady	Yes	108. Oconee	Yes
25. Charlton	Yes	67. Greene	Yes	109. Oglethorpe	Yes
26. Chatham	Yes	68. Gwinnett	Yes	110. Paulding	Yes
27. Chattahoochee	Yes	69. Habersham	Yes	111. Peach	Yes
28. Chattooga	Yes	70. Hall	Yes	112. Pickens	Yes
29. Cherokee	Yes	71. Hancock	Yes	113. Pierce	Yes
30. Clay	Yes	72. Haralson	Yes	114. Pike	Yes
31. Clayton	Yes	73. Harris	Yes	115. Polk	Yes
32. Clinch	Yes	74. Hart	Yes	116. Pulaski	Yes
33. Cobb	Yes	75. Heard	Yes	117. Putnam	Yes
34. Coffee	Yes	76. Henry	Yes	118. Quitman	Yes
35. Colquitt	Yes	77. Houston	Yes	119. Rabun	Yes
36. Columbia	Yes	78. Irwin	Yes	120. Randolph	Yes
37. Columbus/Muscogee *	Yes	79. Jackson	Yes	121. Richmond	Yes
38. Cook	Yes	80. Jasper	Yes	122. Rockdale	Yes
39. Coweta	Yes	81. Jeff Davis	Yes	123. Schley	Yes
40. Crawford	Yes	82. Jefferson	Yes	124. Screven	Yes
41. Crisp	Yes	83. Jenkins	Yes	125. Seminole	Yes
42. Dade	Yes	84. Johnson	Yes	126. Spalding	Yes

Appendix E: Counties Included in the 1996 Local Government Finance Survey

County	Responded to survey	County	Responded to survey	County	Responded to survey
127. Stephens	Yes	136. Thomas	Yes	148. Ware	Yes
		137. Tift	Yes	149. Warren	Yes
128. Stewart	Yes	138. Toombs	Yes	150. Washington	Yes
		139. Towns	Yes	151. Wayne	Yes
129. Sumter	Yes	140. Treutlen	Yes	152. Webster	Yes
		141. Troup	Yes	153. Wheeler	Yes
130. Talbot	Yes	142. Turner	Yes	154. White	Yes
131. Taliaferro	Yes	143. Twiggs	Yes	155. Whitfield	Yes
132. Tattnall	Yes	144. Union	Yes	156. Wilcox	Yes
133. Taylor	Yes	145. Upson	Yes	157. Wilkes	Yes
134. Telfair	Yes	146. Walker	Yes	158. Wilkinson	No
135. Terrell	Yes	147. Walton	Yes	159. Worth	Yes

* - Consolidated county/city government

Appendix F: Municipalities Included in the 1996 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
1. Abbeville	Yes	42. Baxley	Yes	83. Camilla	Yes
2. Acworth	Yes	43. Bellville	Yes	84. Canon	Yes
3. Adairsville	Yes	44. Berkeley Lake	Yes	85. Canton	Yes
4. Adel	Yes	45. Berlin	Yes	86. Carl	Yes
5. Adrian	Yes	46. Bethlehem	Yes	87. Carlton	Yes
6. Ailey	Yes	47. Between	Yes	88. Carnesville	Yes
7. Alamo	Yes	48. Bibb City	Yes	89. Carrollton	Yes
8. Alapaha	Yes	49. Bishop	Yes	90. Cartersville	Yes
9. Albany	Yes	50. Blackshear	Yes	91. Cave Spring	Yes
10. Aldora	Yes	51. Blairsville	Yes	92. Cecil	Yes
11. Allenhurst	Yes	52. Blakely	Yes	93. Cedartown	Yes
12. Allentown	Yes	53. Bloomingdale	Yes	94. Centerville	Yes
13. Alma	Yes	54. Blue Ridge	Yes	95. Centralhatchee	Yes
14. Alpharetta	Yes	55. Bluffton	Yes	96. Chamblee	Yes
15. Alston	Yes	56. Blythe	Yes	97. Chatsworth	Yes
16. Alto	Yes	57. Bogart	Yes	98. Chauncey	Yes
17. Ambrose	Yes	58. Boston	Yes	99. Chester	Yes
18. Americus	Yes	59. Bostwick	Yes	100. Chickamauga	Yes
19. Andersonville	Yes	60. Bowdon	Yes	101. Clarkesville	Yes
20. Arabi	Yes	61. Bowersville	Yes	102. Clarkston	Yes
21. Aragon	Yes	62. Bowman	Yes	103. Claxton	Yes
22. Arcade	Yes	63. Braselton	No	104. Clayton	Yes
23. Argyle	No	64. Braswell	Yes	105. Clermont	Yes
24. Arlington	Yes	65. Bremen	Yes	106. Cleveland	Yes
25. Arnoldsville	Yes	66. Brinson	Yes	107. Climax	Yes
26. Ashburn	Yes	67. Bronwood	Yes	108. Cobbtown	No
27. Atlanta	Yes	68. Brooklet	Yes	109. Cochran	Yes
28. Attapulgis	Yes	69. Brooks	Yes	110. Cohutta	No
29. Auburn	Yes	70. Broxton	Yes	111. Colbert	Yes
30. Augusta	Yes	71. Brunswick	Yes	112. Coleman	Yes
31. Austell	Yes	72. Buchanan	Yes	113. College Park	Yes
32. Avalon	Yes	73. Buckhead	No	114. Collins	Yes
33. Avera	Yes	74. Buena Vista	Yes	115. Colquitt	Yes
34. Avondale Estates	Yes	75. Buford	Yes	116. Comer	Yes
35. Baconton	Yes	76. Butler	Yes	117. Commerce	Yes
36. Bainbridge	Yes	77. Byromville	Yes	118. Concord	Yes
37. Baldwin	Yes	78. Byron	Yes	119. Conyers	Yes
38. Ball Ground	Yes	79. Cadwell	Yes	120. Coolidge	Yes
39. Barnesville	Yes	80. Cairo	Yes	121. Cordele	Yes
40. Bartow	Yes	81. Calhoun	Yes	122. Corinth	Yes
41. Barwick	Yes	82. Camak	Yes	123. Cornelia	Yes

Appendix F: Municipalities Included in the 1996 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
124. Covington	Yes	165. Eastman	Yes	206. Good Hope	Yes
125. Crawford	Yes	166. Eatonton	Yes	207. Gordon	Yes
126. Crawfordville	Yes	167. Edgehill	Yes	208. Graham	Yes
127. Culloden	Yes	168. Edison	Yes	209. Grantville	Yes
128. Cumming	Yes	169. Elberton	Yes	210. Gray	Yes
129. Cusseta	Yes	170. Ellaville	Yes	211. Grayson	Yes
130. Cuthbert	Yes	171. Ellenton	Yes	212. Greensboro	Yes
131. Dacula	Yes	172. Ellijay	Yes	213. Greenville	Yes
132. Dahlonaga	Yes	173. Emerson	Yes	214. Griffin	Yes
133. Daisy	Yes	174. Enigma	Yes	215. Grovetown	Yes
134. Dallas	Yes	175. Ephesus	Yes	216. Gum Branch	Yes
135. Dalton	Yes	176. Eton	Yes	217. Guyton	Yes
136. Damascus	Yes	177. Euharlee	Yes	218. Hagan	Yes
137. Danielsville	Yes	178. Fairburn	Yes	219. Hahira	Yes
138. Danville	Yes	179. Fairmount	Yes	220. Hamilton	Yes
139. Darien	Yes	180. Fargo	Yes	221. Hampton	Yes
140. Dasher	Yes	181. Fayetteville	Yes	222. Hapeville	Yes
141. Davisboro	Yes	182. Fitzgerald	Yes	223. Haralson	Yes
142. Dawson	Yes	183. Flemington	Yes	224. Harlem	Yes
143. Dawsonville	Yes	184. Flovilla	Yes	225. Harrison	Yes
144. DeSoto	Yes	185. Flowery Branch	Yes	226. Hartwell	Yes
145. Dearing	Yes	186. Folkston	Yes	227. Hawkinsville	Yes
146. Decatur	Yes	187. Forest Park	Yes	228. Hazlehurst	Yes
147. Deepstep	Yes	188. Forsyth	Yes	229. Helen	Yes
148. Demorest	Yes	189. Fort Gaines	Yes	230. Helena	Yes
149. Denton	Yes	190. Fort Oglethorpe	Yes	231. Hephzibah	Yes
150. Dexter	Yes	191. Fort Valley	Yes	232. Hiawassee	Yes
151. Dillard	Yes	192. Franklin	Yes	233. Higgston	Yes
152. Doerun	Yes	193. Franklin Springs	Yes	234. Hiltonia	Yes
153. Donalsonville	Yes	194. Funston	Yes	235. Hinesville	Yes
154. Dooling	Yes	195. Gainesville	Yes	236. Hiram	Yes
155. Doraville	Yes	196. Garden City	Yes	237. Hoboken	Yes
156. Douglas	Yes	197. Garfield	Yes	238. Hogansville	Yes
157. Douglasville	Yes	198. Gay	Yes	239. Holly Springs	Yes
158. DuPont	No	199. Geneva	Yes	240. Homeland	Yes
159. Dublin	Yes	200. Georgetown	Yes	241. Homer	Yes
160. Dudley	Yes	201. Gibson	Yes	242. Homerville	Yes
161. Duluth	Yes	202. Gillsville	Yes	243. Hoschton	Yes
162. East Dublin	Yes	203. Girard	Yes	244. Hull	Yes
163. East Ellijay	Yes	204. Glennville	Yes	245. Ideal	Yes
164. East Point	Yes	205. Glenwood	Yes	246. Ila	Yes

Appendix F: Municipalities Included in the 1996 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
247. Iron City	Yes	288. Lovejoy	Yes	329. Morganton	Yes
248. Irwinton	Yes	289. Ludowici	Yes	330. Morrow	Yes
249. Ivey	Yes	290. Lula	Yes	331. Morven	Yes
250. Jackson	Yes	291. Lumber City	Yes	332. Moultrie	Yes
251. Jacksonville	Yes	292. Lumpkin	Yes	333. Mount Airy	Yes
252. Jakin	Yes	293. Luthersville	Yes	334. Mount Vernon	Yes
253. Jasper	Yes	294. Lyerly	Yes	335. Mount Zion	Yes
254. Jefferson	Yes	295. Lyons	Yes	336. Mountain City	Yes
255. Jeffersonville	Yes	296. Macon	Yes	337. Mountain Park	Yes
256. Jenkinsburg	Yes	297. Madison	Yes	338. Nahunta	Yes
257. Jersey	Yes	298. Manassas	Yes	339. Nashville	Yes
258. Jesup	Yes	299. Manchester	Yes	340. Nelson	Yes
259. Jonesboro	Yes	300. Mansfield	Yes	341. Newborn	Yes
260. Junction City	Yes	301. Marietta	Yes	342. Newington	Yes
261. Kennesaw	Yes	302. Marshallville	Yes	343. Newnan	Yes
262. Keysville	Yes	303. Martin	Yes	344. Newton	Yes
263. Kingsland	Yes	304. Maxeys	Yes	345. Nicholls	Yes
264. Kingston	Yes	305. Maysville	Yes	346. Nicholson	Yes
265. Kite	Yes	306. McCaysville	Yes	347. Norcross	Yes
266. LaFayette	Yes	307. McDonough	Yes	348. Norman Park	Yes
267. LaGrange	Yes	308. McIntyre	Yes	349. North High Shoals	Yes
268. Lake City	Yes	309. McRae	Yes	350. Norwood	Yes
269. Lake Park	Yes	310. Meansville	Yes	351. Nunez	Yes
270. Lakeland	Yes	311. Meigs	Yes	352. Oak Park	Yes
271. Lavonia	Yes	312. Menlo	Yes	353. Oakwood	Yes
272. Lawrenceville	Yes	313. Metter	Yes	354. Ochlocknee	Yes
273. Leary	Yes	314. Midville	Yes	355. Ocilla	Yes
274. Leesburg	Yes	315. Midway	Yes	356. Oconee	Yes
275. Lenox	Yes	316. Milan	Yes	357. Odum	Yes
276. Leslie	Yes	317. Milledgeville	Yes	358. Offerman	No
277. Lexington	Yes	318. Millen	Yes	359. Oglethorpe	Yes
278. Lilburn	Yes	319. Milner	Yes	360. Oliver	No
279. Lilly	Yes	320. Mineral Bluff	No	361. Omega	Yes
280. Lincolnton	Yes	321. Mitchell	Yes	362. Orchard Hill	Yes
281. Lithia Springs	Yes	322. Molena	Yes	363. Oxford	Yes
282. Lithonia	Yes	323. Monroe	Yes	364. Palmetto	Yes
283. Locust Grove	Yes	324. Montezuma	Yes	365. Parrott	Yes
284. Loganville	No	325. Monticello	Yes	366. Patterson	Yes
285. Lone Oak	Yes	326. Montrose	Yes	367. Pavo	Yes
286. Lookout Mountain	Yes	327. Moreland	Yes	368. Payne City	Yes
287. Louisville	Yes	328. Morgan	Yes	369. Peachtree City	Yes

Appendix F: Municipalities Included in the 1996 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
370. Pearson	Yes	411. Roberta	Yes	452. Sugar Hill	Yes
371. Pelham	Yes	412. Rochelle	Yes	453. Summertown	Yes
372. Pembroke	Yes	413. Rockmart	Yes	454. Summerville	Yes
373. Pendergrass	Yes	414. Rocky Ford	No	455. Sumner	Yes
374. Perry	Yes	415. Rome	Yes	456. Sunny Side	Yes
375. Pine Lake	Yes	416. Roopville	Yes	457. Surrency	Yes
376. Pine Mountain	Yes	417. Rossville	Yes	458. Suwanee	Yes
377. Pinehurst	Yes	418. Roswell	Yes	459. Swainsboro	Yes
378. Pineview	Yes	419. Royston	Yes	460. Sycamore	Yes
379. Pitts	Yes	420. Rutledge	Yes	461. Sylvania	Yes
380. Plains	Yes	421. Sale City	Yes	462. Sylvester	Yes
381. Plainville	Yes	422. Sandersville	Yes	463. Talbotton	Yes
382. Pooler	Yes	423. Santa Claus	Yes	464. Talking Rock	Yes
383. Port Wentworth	Yes	424. Sardis	Yes	465. Tallapoosa	Yes
384. Portal	Yes	425. Sasser	Yes	466. Tallulah Falls	Yes
385. Porterdale	Yes	426. Savannah	Yes	467. Talmo	Yes
386. Poulan	Yes	427. Scotland	Yes	468. Tarrytown	Yes
387. Powder Springs	Yes	428. Screven	Yes	469. Taylorsville	Yes
388. Preston	Yes	429. Senoia	Yes	470. Temple	Yes
389. Pulaski	Yes	430. Shady Dale	Yes	471. Tennille	Yes
390. Quitman	Yes	431. Sharon	Yes	472. Thomaston	Yes
391. Ranger	No	432. Sharpsburg	Yes	473. Thomasville	Yes
392. Ray City	Yes	433. Shellman	Yes	474. Thomson	Yes
393. Rayle	Yes	434. Shiloh	Yes	475. Thunderbolt	Yes
394. Rebecca	Yes	435. Siloam	Yes	476. Tifton	Yes
395. Register	Yes	436. Sky Valley	Yes	477. Tiger	Yes
396. Reidsville	Yes	437. Smithville	Yes	478. Tignall	Yes
397. Remerton	Yes	438. Smyrna	Yes	479. Toccoa	Yes
398. Rentz	Yes	439. Snellville	Yes	480. Toombsboro	Yes
399. Resaca	No	440. Social Circle	Yes	481. Trenton	Yes
400. Rest Haven	Yes	441. Soperton	Yes	482. Trion	Yes
401. Reynolds	Yes	442. Sparks	Yes	483. Tunnell Hill	Yes
402. Rhine	Yes	443. Sparta	Yes	484. Turin	Yes
403. Riceboro	Yes	444. Springfield	Yes	485. Twin City	Yes
404. Richland	Yes	445. St. Marys	Yes	486. Ty Ty	Yes
405. Richmond Hill	Yes	446. Stapleton	Yes	487. Tybee Island	Yes
406. Riddleville	Yes	447. Statesboro	Yes	488. Tyrone	Yes
407. Rincon	Yes	448. Statham	Yes	489. Unadilla	Yes
408. Ringgold	Yes	449. Stillmore	Yes	490. Union City	Yes
409. Riverdale	Yes	450. Stockbridge	Yes	491. Union Point	Yes
410. Riverside	Yes	451. Stone Mountain	Yes	492. Uvalda	Yes

Appendix F: Municipalities Included in the 1996 Local Government Finance Survey

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
493. Valdosta	Yes	507. Warrenton	Yes	521. Williamson	Yes
494. Varnell	Yes	508. Warwick	Yes	522. Winder	Yes
495. Vernonburg	Yes	509. Washington	Yes	523. Winterville	Yes
496. Vidalia	Yes	510. Watkinsville	Yes	524. Woodbine	Yes
497. Vidette	Yes	511. Waverly Hall	Yes	525. Woodbury	Yes
498. Vienna	Yes	512. Waycross	Yes	526. Woodland	Yes
499. Villa Rica	Yes	513. Waynesboro	Yes	527. Woodstock	Yes
500. Waco	Yes	514. West Point	Yes	528. Woodville	Yes
501. Wadley	Yes	515. Weston	Yes	529. Woolsey	Yes
502. Waleska	Yes	516. Whigham	Yes	530. Wrens	Yes
503. Walnut Grove	Yes	517. White	Yes	531. Wrightsville	Yes
504. Walthourville	Yes	518. White Plains	Yes	532. Yatesville	Yes
505. Warm Springs	Yes	519. Whitesburg	Yes	533. Young Harris	Yes
506. Warner Robins	No	520. Willacoochee	Yes	534. Zebulon	Yes